

BUSINESS TAX APPLICATION



SC DEPARTMENT OF REVENUE
REGISTRATION UNIT
COLUMBIA, SOUTH CAROLINA 29214-0140
TELEPHONE (803) 898-5872

FOR OFFICE USE ONLY

SID# _____
W/H _____
SALES _____
USE _____
LICENSE TAX _____
14-2601

TAXES TO BE REGISTERED FOR THIS BUSINESS LOCATION

- ☐ WITHHOLDING (complete section A) ☐ SALES (complete section C; 50.00 license tax is required)
☐ Nonresident contract registration (complete section B) ☐ PURCHASER'S CERTIFICATE (complete section D)

COMPLETE BOTH SIDES OF THIS APPLICATION

PLEASE PRINT OR TYPE ALL INFORMATION

1. OWNER, PARTNERSHIP, OR CORPORATE CHARTER NAME

2. TRADE NAME (DOING BUSINESS AS)

3. PHYSICAL LOCATION OF BUSINESS REQUIRED (NO P.O. BOX)

4. BUSINESS PHONE NUMBER DAY TIME PHONE NUMBER

STREET

5. FEDERAL IDENTIFICATION NUMBER

CITY COUNTY (REQUIRED) STATE ZIP

6. MAILING ADDRESS (FOR ALL CORRESPONDENCE)

IN CARE OF

STREET

CITY COUNTY STATE ZIP

9. LOCATION OF RECORDS (NO P.O. BOX)

8A. CHECK IF YOU SELL THESE PRODUCTS (for solid waste purposes):

☐ MOTOR OIL ☐ LEAD ACID BATTERIES ☐ TIRES ☐ LARGE APPLIANCES
8B. DO YOU SELL AVIATION GASOLINE? ☐ YES ☐ NO
 8C. DO YOU PROVIDE SERVICE TO CELLULAR AND PERSONAL COMMUNICATIONS USERS?
☐ YES ☐ NO

10. TYPE OF OWNERSHIP

- ☐ SOLE PROPRIETOR (one owner) ☐ LLC/LLP
☐ PARTNERSHIP (two or more owners) ☐ UNINCORPORATED ASSOCIATION; ENTER LEGAL NAME. _____
☐ OTHER (EXPLAIN) _____ ☐ SC CORPORATION DATE INC. _____
☐ FOREIGN CORPORATION (attach copy of articles or certificate of authority).

11. NAME(S) OF BUSINESS OWNER, GENERAL PARTNERS, OR OFFICERS:

SOCIAL SECURITY NUMBER	NAME/TITLE/GENERAL PARTNERS	HOME ADDRESS	IF PARTNER PERCENT OWNED

ARE YOU A SC RESIDENT? (Y/N) _____ HOW LONG HAVE YOU LIVED IN SC? _____ (YEARS, MONTHS)

12. DID YOU BUY THIS BUSINESS FROM SOMEONE IN S.C. ?

☐ YES ☐ NO IF YES, ENTER DATE OF PURCHASE _____

NAME OF PREVIOUS OWNER _____

PRESENT ADDRESS _____

STREET

S.C.E.S.C. ACCOUNT NUMBER

CITY STATE ZIP

S.C. TAX ACCOUNT NUMBER

 IS THE OWNER COMPLETELY OUT OF BUSINESS IN S.C.? ☐ YES ☐ NO

 DID YOU CONTINUE WITHOUT INTERRUPTION 95% OF THE PREDECESSOR'S BUSINESS? ☐ YES ☐ NO

 13. FIRST DATE OF EMPLOYMENT IN S.C.
 mo/day/year

 14. ANTICIPATED DATE OF FIRST S.C. PAYROLL
 mo/day/year

15. ESTIMATE NUMBER OF EMPLOYEES IN S.C.

16. IS BUSINESS WITHIN SC MUNICIPAL LIMITS?

☐ YES ☐ NO WHICH CITY? _____

17. IS YOUR BUSINESS SEASONAL?

☐ YES ☐ NO IF YES, LIST MONTHS ACTIVE. _____

COMPLETE REVERSE SIDE OF THIS FORM

I CERTIFY THAT ALL INFORMATION ON THIS APPLICATION, INCLUDING ANY ATTACHMENTS, IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

SIGNATURE OF OWNER, ALL PARTNERS, OR CORPORATE OFFICER

TITLE

DATE

SECTION A: TO APPLY FOR WITHHOLDING NUMBER Every employer having employees earning wages in SC must register for withholding. Other types of payments also required state tax withholding.

Multiple Locations (CHECK ONE):

- ☐ Separate returns for each location (complete separate SCTC-111 for each location)
☐ Consolidated returns for all locations (attach list of locations)

STATUS OF EMPLOYER (CHECK ONE):

- ☐ RESIDENT - Principal place of activity inside SC
☐ NONRESIDENT - Principal place of activity outside SC

CLASSIFICATION OF **RESIDENT** EMPLOYER (CHECK ONE):

- ☐ 01 Tax withheld from sources that do not require withholding
☐ 02 FEDERAL withholding (941 total) does not exceed \$1,000.00 per quarter
☐ 03 FEDERAL withholding (941 total) is less than \$50,000 during 12-month lookback period
☐ 04 FEDERAL withholding (941 total) is greater than \$50,000 during 12-month lookback period

CLASSIFICATION OF **NONRESIDENT** EMPLOYER (CHECK ONE):

- ☐ 01 Tax withheld from sources that do not require withholding
☐ 05 SC tax withheld less than \$1,000 per quarter
☐ 06 SC tax withheld more than \$1,000 per month

SECTION B: APPLIES TO NONRESIDENT CONTRACTS

- ☐ SC statutes require state income tax to be withheld from payments on contracts in excess of \$10,000 made to nonresidents. Nonresidents who have no activity and no employees in SC or whose contracts are for less than \$10,000 are granted exemption from statute requirements. Check this block to indicate "exempt".

SECTION C: TO APPLY FOR RETAIL SALES LICENSE (\$50.00 LICENSE TAX IS REQUIRED.)

In and out-of state sellers. A retail license will not be issued to a person with any outstanding state tax liability. Any license tax paid with this application will be applied to the tax liability.

- ☐ IN-STATE SELLER ☐ OUT-OF-STATE SELLER

If applying for Retail License, a \$50.00 Sales License Tax is required with this application.

ANTICIPATED
DATE OF FIRST SALES
mo/da/yr

HOW MANY RETAIL SALES LOCATIONS DO
YOU OPERATE IN S.C. UNDER YOUR
OWNERSHIP?

DO YOU WISH TO FILE ALL LOCATION BY DISC?

☐ YES ☐ NO

SECTION D: TO APPLY FOR PURCHASER'S CERTIFICATE OF REGISTRATION FOR USE TAX S. C. Use Tax is imposed on the storage, use, or consumption of tangible personal property on which S.C. sales tax has not been previously paid.

EFFECTIVE DATE OF REGISTRATION
mo/da/yr

SECTION E: If mailing address for returns is different from front of application indicate type of tax this applies to.

- ☐ SALES ☐ WITHHOLDING ☐ PURCHASERS CERTIFICATE

STREET OR BOX

INCARE OF

CITY

STATE

ZIP

PHONE

IF CURRENTLY OR PREVIOUSLY REGISTERED WITH SC DEPARTMENT OF REVENUE UNDER THIS OWNERSHIP, INDICATE ACCOUNT NUMBER(S) IN THIS SPACE

UPON COMPLETION OF **BOTH SIDES, SIGN AND DATE ON FRONT OF APPLICATION.**

MAIL TO: SC DEPARTMENT OF REVENUE
REGISTRATION UNIT
COLUMBIA, SOUTH CAROLINA 29214-0140

INSTRUCTIONS FOR FORM SCTC-111
APPLICATION MUST BE COMPLETED IN ITS ENTIRETY (FRONT AND BACK)
CHECK APPROPRIATE BLOCK TO INDICATE TYPES OF TAXES TO BE REGISTERED FOR BUSINESS.
COMPLETE APPROPRIATE SECTIONS AS INDICATED.

- ITEM 1 - Enter owner, partnership, or corporate charter name.
- ITEM 2 - Enter trade name or business name.
- ITEM 3 - Enter the physical location of business (STREET ADDRESS REQUIRED, NOT POST OFFICE BOX).
- ITEM 4 - Enter business and daytime telephone number.
- ITEM 5 - Enter Federal Employer Identification Number. To apply for a FEI Number, Contact theirs and request Form SS-4. If you have not received you FEI number for the IRS, please notify this office as soon as it is received. Contact IRS at 1-800-829-3676.
- ITEM 6 - Enter mailing address for all correspondence if different form business address.
- ITEM 7 - Check appropriate block to indicate type of business.
- ITEM 8 - Describe main business activity:
(a) If retail, describe the products you sell (apparel, furniture, cars, groceries, sell at flea markets, etc.).
(b) If manufacturer, describe the product you manufacture.
If service, describe the type of service you offer.
- ITEM 8A - The specific items listed are subject to solid waste excise tax. Check appropriate block to indicate if you sell any of these items.
- ITEM 8B - Check the appropriate block to indicate if you are providing service to wireless telephone users in South Carolina (include cellular and personal communication service.)
- ITEM 9 - Enter the location where your records are going to be kept, if different from Item 3. (NO POST OFFICE BOX)
- ITEM 10 - Check appropriate block to indicate type of ownership.
- ITEM 11 - Enter social security number, Enter owner, partners, and officers by name and title. Enter home address. Indicate percentage owned for partners. Attach an additional sheet if necessary. Indicate if you are a SC resident and years lived in SC.
- ITEM 12 - Indicate if you acquired the bu siness in SC and ate of acquisition. Show the previous owner's name, address, South Carolina Employment Security Commission account number, and SC retail, corporate and/or withholding tax account number(s). Check appropriate blocks to indicate if the predecessor is completely out of business and if you continued at least 95% of the previous owner's business.
- ITEM 13 - Enter date employees first worked for you in SC.
- ITEM 14 - Enter anticipated date of the first SC payroll for the business.
- ITEM 15 - Enter estimated number employees working in SC.
- ITEM 16 - Check appropriate block to indicate if business is locate with SC municipal limits.
- ITEM 17 - Indicate if your business is seasonal and enter which months the business is active.
- SIGNATURE - Application must be signed by owner, all partners, or corporate officer. **IF THE SIGNATURE IS OMITTED, THE APPLICATION WILL BE REJECTED.**

SECTION A: **WITHHOLDING**

Check appropriate block to indicate separate returns for each location or consolidated returns for all locations.

Check appropriate block for classification of employer.

SECTION B: **TO APPLY FOR NONRESIDENT REGISTRATION**

Enter effective date of registration (open date).

SECTION C: **RETAIL SALES LICENSE**

Retailers selling in/into this state are required to have a South Carolina Retail Sales Tax License.

License tax in the amount of \$50.00 is required. **AN APPLICATION WILL BE REJECTED IF THE LICENSE TAX IS NOT ENCLOSED.**

Check appropriate block for in-state or out-of-state seller.

Enter the anticipated date retail sales will begin (open date). **AN APPLICATION WILL BE REJECTED IF THE DATE IS OMITTED.**

Enter the number of retail sales locations in SC under your ownership.

Check appropriate block if you wish to file all locations by diskette.

SECTION D: **PURCHASER'S CERTIFICATE OF REGISTRATION FOR USE TAX**

Enter effective date of registration (open date).

SECTION E: Enter mailing address if different from front.